

sand dollars of capital employed," thereby subjecting the actual amount of capital employed to the operations of this tax. Domestic corporations are required to pay taxes upon actual values, therefore why should there be any discrimination against them in favor of foreign corporations?

EXCESS OF FEES OF OFFICE.

Section 1 of Article 15 of the Constitution provides that "every person holding office created by or existing under the Constitution or laws of the State (except justices of the peace, constables and coroners), or holding any appointment under any court of this State, whose pay or compensation is derived from fees, or moneys coming into his hands for the discharge of his official duties, or in any way growing out of or connected with his office, shall keep a book in which shall be entered every sum or sums of money received by him, or on his account, as a payment of compensation for his performance of official duties, a copy of which entries in said book, verified by the oath of the officer by whom it is directed to be kept, shall be returned yearly to the Comptroller of the State for his inspection and that of the General Assembly of the State, to which the Comptroller shall, at each regular session thereof, make a report showing what officers have complied with this section; and each of the said officers, when the amount received by him for the year shall exceed the sum which he is by law entitled to retain as his salary or compensation for the discharge of his duties, and for the expenses of his office, shall yearly pay over to the Treasurer of the State the amount of such excess, subject to such disposition thereof as the General Assembly may direct."

Under the provisions of the above Article of the Constitution, I beg to call your attention to the statistical reports of the clerks of courts, registers of wills, State's attorneys, notaries public, etc., contained in Statements "A," "B," "C," "D" and "E," and invite your careful perusal of the same. With one exception, and that you will find in Statement "A," every officer has complied with this provision of the Constitution, whereby he is yearly compelled to pay over to the State the excess of fees of his office over and above his constitutional salary and the necessary expenses of his office, retaining no moneys on hand at the